

Department of the Treasury -- Internal Revenue Service

**Notice of Encumbrances Against or Interests in
Property Offered for Sale**

NOTE: The Internal Revenue Service does not warrant the correctness or completeness of the information listed and provides it solely to help the prospective bidder determine the value of the interest being sold. Bidders should, therefore, verify for themselves the validity, priority, and amount of the encumbrances against the property offered for sale. Each party listed below was mailed a notice of sale on or before (Date) June 19, 2014.

As of this date, the following are the encumbrances against or interests in the property (as described in the Notice of Public Auction or Notice of Sealed Bid Sale) that was seized for nonpayment of Internal Revenue taxes due from: (Name) _____

Some of these encumbrances or interests may be superior to the lien of the United States.

Type of Encumbrance or Interest	Amount of Encumbrance or Interest	Date of Instrument Creating Encumbrance or Interest	Date and Place Recorded	Name and Address of Party Holding Encumbrance or Interest	Date of Information
Property Tax	\$4,465.31	2014	Monroe County Clerk Monroe County Building Rochester NY 14614 01/01/2014	Monroe County Tax Office 304 County Office Building 39 West Main Street Rochester NY 14614	06/06/2014
Property Tax	\$10,127.01	2012 2013	Monroe County Clerk Monroe County Building Rochester NY14614 01/01/2013	Propel Tax 7990 IH-10 West Suite 200 San Antonio TX 78230	06/06/2014
Property Tax	\$11,845.98	2010 2011	Monroe County Clerk Monroe County Building Rochester NY 14614 01/01/2011	Tower Capital Management LLC PO Box 399 Morristown NJ 07963	06/06/2014
Notice of Federal Tax Lien	\$82,157.96	05/26/2008 08/10/2009	Monroe County Clerk Monroe County Building Rochester NY 14614 12/21/2010	Internal Revenue Service 255 East Avenue Rocehster NY 14604	06/06/2014
Judgment	\$3,334.32	10/27/2011	Monroe County Clerk Monroe County Building Rochester NY 14614 11/15/2011	Capital One Bank (USA) NA 4851 Cox Road Glen Allen, VA 23060	06/06/2014
Warrant	\$14,638.98	11/15/2011	Monroe County Clerk Monroe County Building Rochester NY14614 11/23/2011	NYS Department of Tax & Finance BLDG 8 Room 700 State Campus Albany NY 12227	06/06/2014
Warrant	\$5,882.69	01/30/2012	Monroe County Clerk Monroe County Building Rochester NY 14614 02/03/2012	NYS Department of Tax & Finance BLDG 8 Room 700 State Campus Albany NY 12227	06/06/2014

Name	JOHN M. KENNEY	Signature	Date 06/19/2014
Title	PROP AP & LIQ SPEC-PALS		

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Notice of Federal Tax Lien	\$36,961.46	09/03/2012 06/03/2013	Monroe County Clerk Monroe County Building Rochester NY14614 06/04/2013 06/18/2013	Internal Revenue Service 255 East Avenue Rochester NY14604	06/06/2014

Name	JOHN M. KENNEY	Signature	Date 06/19/2014
Title	PROP AP & LIQ SPEC-PALS		